

.....

For Details, Contact:

Harold McKinney
Legal Counsel
Phone (502) 573-0050
Fax (502) 564-2912
email
hmckinne@apal.aud.state.ky.us

Edward B. Hatchett, Jr.
Auditor of Public Accounts
144 Capitol Annex
Frankfort, KY 40601

News from State Auditor Ed Hatchett's Office

Hatchett Releases Audit of Monroe County Sheriff's Office

(Frankfort) State Auditor Ed Hatchett today released his audit of the 1998 financial statements of former Monroe County Sheriff Bev McClendon. As Auditor of Public Accounts, Hatchett is responsible for auditing the accounts and financial transactions of Kentucky's county governments and state agencies. State law requires the Auditor to conduct annual audits of county clerks and sheriffs.

The Sheriff's responsibilities include collecting real estate taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The Sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The audit contains the following comments:

- Former Sheriff McClendon should eliminate the \$77,351 deficit in his official fee account by depositing personal funds.
- Former Sheriff McClendon should have spent public funds only for necessary expenses of his office. The audit report identifies \$243 of disallowed expenditures primarily because of insufficient documentation.
- Former Sheriff McClendon should have accounted for and reported all vehicle inspection fees
- Former Sheriff McClendon should have issued receipts for all money collected by his office as required by KRS 64.840.
- Former Sheriff McClendon should remit \$1,080 in Concealed Deadly Weapon License Fees to the Kentucky State Treasurer.
- Former Sheriff McClendon should have maintained and implemented proper payroll records and procedures.
- Former Sheriff McClendon did not comply with KRS 424.220 and KRS 134.310(6). KRS 424.220 requires the Sheriff to publish an annual financial statement within 60 days after the end of the calendar year. KRS 134.310(6) requires the Sheriff to file an annual settlement with the fiscal court.

For Immediate Release
Special for Monroe County

.....

- Former Sheriff McClendon should have maintained proper records and implemented proper accounting procedures. The following deficiencies were identified during the course of the audit:
 1. Receipts and disbursement ledgers were not maintained as required by KRS 134.160.
 2. Some receipts were not deposited to the Sheriff's official fee account.
 3. Some disbursements were not substantiated by adequate documentation.
 4. Accurate payroll records were not maintained.
 5. 1998 financial statements were not prepared and presented to the fiscal court or published in the local newspaper.
 6. Quarterly financial reports were not prepared.

Please refer to pages 10-13 of the attached audit report for further information regarding these findings